



Assessing Indonesia's Directorate General of Taxes' Performance During Coretax Implementation: A Value for Money Approach

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Abstract

Tax administration reform through digital transformation has become important for improving resource management and revenue performance in Indonesia. Although Coretax was introduced to modernize tax administration, evidence evaluating its performance through an integrated Value for Money (VFM) framework remains limited. This study evaluates the Directorate General of Taxes' (DJP) performance during 2023–2025. This study used a descriptive quantitative approach and secondary data from DJP financial and annual reports. The study measured economy as expenditure realization relative to expenditure targets, efficiency as expenditure realization relative to revenue realization, and effectiveness as revenue realization relative to revenue targets. In 2025, the economy ratio was 72.50% (95.36% when excluding the blocked budget), which refers to economic efficiency. The efficiency ratio was 0.27%, showing an efficient cost structure. The effectiveness ratio was 87.60% (considered not effective). This remains a fall from 100.50% (effective) in 2024 due to a higher revenue target and higher tax refunds, even though gross tax revenue reached 104.10% of the target. This result implies that VFM dimensions of DJP tax revenue during the Coretax transition excelled in economy and efficiency but ultimately diminished in effectiveness. The findings provide an initial baseline for evaluating digital tax administration reform.

Keywords Coretax, Directorate General of Taxes, Public Sector Performance, Tax Performance, Value for Money

INTRODUCTION

Tax revenue is the primary means by which the Indonesian government raises funds, accounting for more than 82% of total state revenue, as shown in the 2025 State Budget (Directorate General of Taxes [DJP], 2025). However, Indonesia's tax revenue-to-GDP ratio has generally been below 11% over the past ten years, compared with the Asian and Pacific regional average of about 19% (Saptono et al., 2026). The country's tax system has also come up against ongoing difficulties, such as a lack of transparency and complicated bureaucratic procedures (Dafid et al., 2026), possible losses of revenue due to data manipulation, for example, through the use of fake tax invoices (Winata et al., 2023), and low levels of taxpayer compliance, which are in part due to the complexity of the tax regulations (Totanan et al., 2024). To address these problems, the DJP launched the Coretax Administration System (Coretax) to modernize tax administration by improving integration, accuracy, and efficiency. The system automates the various processes related to taxpayer registration, reporting, payment, monitoring, and enforcement (Misbahuddin & Kurniawati, 2025).

Digital technology alone does not guarantee improved tax administration, since its benefits depend on strong administrative capacity and effective use of information. Research on e-

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government and digital transformation shows that digital reforms can enhance administrative efficiency, service quality, public value creation, and government accountability (Mergel et al., 2019; Latupeirissa et al., 2024). In Indonesia, digital government initiatives have also been linked to better administrative performance and improved public service delivery (Sulistya et al., 2019). These findings imply that evaluating the DJP's performance in relation to Coretax requires linking the resources used to the results obtained. The Value for Money (VFM) framework evaluates the management of public resources by means of three closely related dimensions: economy, efficiency, and effectiveness, the former relating to the costs of acquiring resources, and the latter two relating respectively to the relationship between administrative costs and tax revenue and to the achievement of revenue targets (Mardiasmo, 2009). Some studies on Coretax have already examined these areas. Apriliani et al. (2025) examined revenue target achievement (effectiveness) using data from 2023 to 2025, while Utama and Yuliana (2025) focused on employee performance efficiency during Coretax implementation. Both studies analyzed only one dimension. As a result, these one-dimensional approaches have not yet accounted for the trade-offs and overall interactions among economy, efficiency, and effectiveness during the implementation of Coretax. To fill this gap, the present study provides a comprehensive evaluation that incorporates all VFM dimensions simultaneously.

These studies lay the groundwork for looking at all three VFM dimensions together. By combining them, we can connect revenue achievement with the resources needed for tax collection. Meeting revenue targets alone does not prove collection costs are efficient, and spending less does not always mean revenue goals are met. Looking at economy, efficiency, and effectiveness together gives a fuller picture of how the DJP performed during Coretax implementation. This study looks at the DJP's performance in 2025 with three goals: (1) to evaluate how resources are managed, (2) to assess tax collection efficiency by comparing administrative costs with tax revenue, and (3) to see how well revenue targets are met. By combining these areas into a single assessment, the study adds to existing research. It provides evidence to help evaluate resource use and revenue performance during Indonesia's tax administration reform.

LITERATURE REVIEW

New Public Management (NPM) Theory

New Public Management (NPM) is a public-sector reform approach that emerged in the 1980s to address bureaucratic inefficiency and strengthen accountability through performance-oriented management (Hood, 1991). NPM emphasizes that public organizations should not only follow administrative procedures but also use resources effectively and deliver measurable outcomes (Lapiente & Van de Walle, 2020). A key instrument in this approach is the Value for Money (VFM) framework, which evaluates public sector performance across three dimensions: economy, efficiency, and effectiveness. Economy assesses whether resources are obtained and utilized appropriately, efficiency examines the relationship between inputs and outputs, and effectiveness evaluates the achievement of organizational objectives (Mardiasmo, 2009). Therefore, VFM provides a suitable framework for evaluating digital public-sector reforms because it connects resource management with institutional outcomes. In the context of digital transformation, Coretax represents an administrative reform aimed at improving tax management through integrated data, automated processes, and enhanced service delivery. Digital transformation in public organizations requires not only technological adoption but also organizational readiness and process improvement to generate public value (Mergel et al., 2019; Vial, 2019). Therefore, applying the VFM framework allows this study to assess whether Coretax supports more economical resource utilization, efficient tax collection processes, and effective achievement of tax revenue objectives.

Core Tax Administration System (CTAS)

The Core Tax Administration System (Coretax) is a tax administration system developed by the Directorate General of Taxes (DJP) as part of the Indonesia Tax Administration System Reform (PSIAP). According to Ministry of Finance Regulation No. 81/PMK.03/2024, Coretax is intended to integrate the tax administration processes, the information systems, and the taxpayer data to help create a tax administration system that is more effective, efficient, transparent, and accountable ([Ministry of Finance of the Republic of Indonesia, 2024](#)). This system includes a range of tax administration functions, such as taxpayer registration, reporting, payment, supervision, audit, and collection.

This differs from earlier digital services such as e-Filing and e-SPT, which were mainly designed to handle specific tax transactions, because Coretax represents a broader change by bringing previously separate applications together on a central platform. As [Wala and Tesalonika \(2024\)](#) point out, Coretax was created to improve the integration of tax administration processes, enhance data management, and provide more consistent taxpayer services through a single system.

Introducing Coretax goes beyond deploying new technology. The success of digital tax administration reform depends on several supporting factors, including institutional readiness, regulatory alignment, human resource capacity, and adapting administrative processes ([Mergel et al., 2019](#)). Therefore, Coretax is an instrument of institutional reform, as its evaluation must consider its capacity to improve resource use and meet tax administration objectives.

Value for Money

The Value for Money (VFM) framework is a widely used approach for evaluating public sector performance by assessing whether public resources are managed to achieve optimal outcomes. Originating from public management reforms, VFM emphasizes accountability and performance improvement through three main dimensions: economy, efficiency, and effectiveness. These dimensions evaluate whether resources are obtained at an appropriate cost, converted into outputs efficiently, and used to achieve intended objectives ([Mardiasmo, 2018](#); [Pollitt & Bouckaert, 2017](#)). Internationally, [OECD \(2025\)](#) offers a comprehensive comparative framework that operationalizes core concepts of economy, efficiency, and effectiveness in tax administration by examining the cost-of-collection ratio, resource allocation, e-filing implementation, compliance risk management, and debt collection outcomes. In addition, evidence from tax administrations in Asia and the Pacific shows that Investment in Information Technology (ICT) is a strategic tool for driving cost-effectiveness, streamlining operational processes, and improving revenue mobilization ([Asia Development Bank, 2026](#)).

Economy

Economy examines whether an institution acquires and uses its budgetary inputs prudently, independent of the results those inputs eventually produce ([Mardiasmo, 2009](#)). Economy examines whether inputs, such as operating budgets, are obtained and used prudently. A 2023 study in the Mamasa local government administration by [Mariones and Anwar \(2026\)](#) found a lower economic score of 76%, classified as less economical. Conversely, research on the VFM model in Cikri showed that budget allocation based on priority needs reflects economic principles ([Sugandi et al., 2026](#)). This variance highlights that budget economy depends heavily on institutional scale and spending governance. In digital transformation, initial capital expenditure often strains economy metrics in the short term but is expected to reduce marginal administrative cost over time. Examining Coretax through this dimension is critical to determine whether DJP's operational expenditures reflect prudent resource acquisition relative to the legacy system.

Efficiency

Efficiency compares an institution's outputs with its inputs, with a lower cost per unit of output signaling higher efficiency (Mardiasmo, 2009). In the DJP context, Utama and Yuliana (2025) found that Coretax improved DJP employees' task performance efficiency. However, this finding focused on individual staff productivity rather than the institution's aggregate revenue-collection costs. An empirical result by Wala and Tesalonika (2024) shows that deploying Coretax systems triggers tax administration integration, improving operational efficiency by 85% and reducing administrative costs by 42%. It confirms that Coretax adoption marks a paradigm shift in tax governance, simultaneously maximizing operational performance while minimizing cost. As an integrated system, Coretax also reduces running costs and boosts administrative efficiency (Sulkipli et al., 2026). Meanwhile, Nurhaeni et al. (2025) state that Coretax was developed inefficiently and at a high cost, but its implementation faced various technical obstacles that reduced taxpayer satisfaction and trust.

Effectiveness

Effectiveness measures the extent to which realized results meet the targets an institution sets for itself (Mardiasmo, 2009). Apriliani et al. (2025) evaluated Coretax's effect on DJP's tax revenue effectiveness using target-realization ratios for 2023–2025. It reported a high overall level of effectiveness but assessed it in isolation from the other two VFM dimensions, leaving open how it moves alongside economy and efficiency. Erstiawan (2025), by contrast, documented that early system outages disrupted compliance workflows, creating temporary yield lags that directly undermine operational effectiveness. Digital government frameworks suggest that while automation enhances long-term compliance by lowering compliance costs for taxpayers, short-term implementation disruption often depresses effectiveness. Therefore, evaluating effectiveness alongside economy and efficiency provides a clearer picture of whether revenue growth stems from genuine structural efficiency or external fiscal factors.

RESEARCH METHOD

This study uses a quantitative, descriptive approach to evaluate the Directorate General of Taxes' (DJP) performance from 2023 to 2025. The assessment comprised Coretax preparation in 2023, initial testing in 2024, and operational implementation in 2025. This study uses secondary data from DJP's Financial and Annual Reports for 2023–2025. The variables being tested are the economic ratio, the effectiveness ratio, and the efficiency ratio. These variables compare expenditure realization, expenditure budgets, revenue targets, and revenue realization using each variable's proxies and are calculated in Microsoft Excel.

Economy

The economy figure assesses the government's capacity to control resource use by comparing actual spending with the set budget. This indicator shows how far the government can reduce costs while carrying out its activities without compromising the quality of public services (Mahmudi, 2019). A lower economic rate percentage indicates more economical budget utilization, as expenditure realization is lower than the expenditure budget.

Efficiency

In this study, efficiency serves as an indicator of the local government's ability to manage financial resources optimally. Efficiency is measured by comparing expenditure realization with revenue realization. This ratio indicates the cost the government incurs to generate revenue within a single budget period. A lower efficiency ratio indicates the government's ability to control costs

and optimize the use of financial resources ([Mardiasmo, 2018](#); [Halim & Kusufi, 2018](#)).

Effectiveness

The level of effectiveness is used to measure the government's success in achieving established revenue targets. This measurement is conducted by comparing revenue realization against the revenue target for a specific period. Effectiveness reflects the government's ability to achieve planned objectives by meeting financial targets ([Mardiasmo, 2018](#)). A higher level of effectiveness indicates the government's greater capacity to achieve established revenue targets. According to [Mahsun \(2013\)](#), this study measures it using the following formula:

Table 1. Formula of VFM Dimensions

VFM dimension	Ratio calculation ($\times 100\%$)	Ratio < 100%	Ratio = 100%	Ratio > 100%
Economy	$\frac{\text{Expenditure Realization}}{\text{Expenditure Budget}}$	Economical	Balanced economy	Not economical
Efficiency	$\frac{\text{Expenditure Realization}}{\text{Revenue Realization}}$	Efficient	Balanced efficiency	Not efficient
Effectiveness	$\frac{\text{Revenue Realization}}{\text{Revenue Targets}}$	Not effective	Balanced effectiveness	Effective

FINDINGS AND DISCUSSION

Economy of Tax Revenue Realization

The economy ratios were 89.43% in 2023, 96.53% in 2024, and 72.50% in 2025, classifying all three years as economical because realized expenditure remained below budgeted expenditure. In 2025, actual spending amounted to IDR 5.18 trillion against a budget allocation of IDR 7.15 trillion. However, this result should be interpreted in the context of budget restrictions. DJP's 2025 Performance Report documented budget efficiency measures of IDR 2.14 trillion and subsequent unblocking of IDR 427.91 billion, leaving approximately IDR 1.713 trillion blocked ([Direktorat Jenderal Pajak, 2025, p. 301](#)). Excluding this amount from the budget presented in the study (5.18 trillion/(7.15 trillion-1.713 trillion)) yields an adjusted realization ratio of 95.36%.

Table 2. Economy Ratio of DJP 2023-2025 (in IDR Trillion)

Year	Realized Expenditure	Budgeted Expenditure	Economy (%)	Categories
2023	6.33	7.08	89.43%	Economical
2024	6.69	6.93	96.53%	Economical
2025	5.18	7.15	72.50%	Economical

Source: Data Processed (2026)

Efficiency of Budgetary Expenditure

Table 3. Efficiency Ratio of DJP 2023-2025 (in IDR Trillion)

Year	Expenditure Realization	Revenue Realization	Efficiency (%)	Categories
2023	6.33	1,867.87	0.34%	Efficient
2024	6.69	1,931.61	0.35%	Efficient
2025	5.18	1,917.89	0.27%	Efficient

Source: Data Processed (2026)

The efficiency ratio of DJP's tax collection performance remained at an efficient level during 2023–2025. The ratio was 0.34% in 2023, slightly increased to 0.35% in 2024, and then decreased to 0.27% in 2025. Based on the Value for Money criteria, all periods were categorized as efficient. The 2024 period indicates improved cost efficiency, with tax revenue generated at relatively lower administrative expenditure. This result suggests that DJP was able to optimize resource utilization during the Coretax implementation period, particularly through more integrated digital processes in tax administration, reporting, and payment management. This finding is consistent with previous research showing that digitalization in tax administration improves reporting efficiency, reduces administrative errors, and strengthens data accuracy ([Berliani et al., 2025](#)), while the implementation of Coretax has the potential to enhance operational efficiency, data integration, and taxpayer compliance ([Tashya et al., 2026](#)).

Effectiveness of Tax Collection

Table 4. Effectiveness Ratio of DJP 2023-2025 (in IDR Trillion)

Year	Revenue Realization	Revenue Budget	Effectiveness (%)	Categories
2023	1,867.87	1,818.24	102.73%	Effective
2024	1,931.61	1,921.94	100.50%	Effective
2025	1,917.89	2,189.31	87.60%	Not Effective

Source: Data Processed (2026)

The effectiveness ratio fell from 102.73% in 2023 to 100.50% in 2024, then to 87.60% in 2025. In both 2023 and 2024, revenue exceeded the budgeted targets, so those years were considered effective. However, in 2025, revenue fell below the target; therefore, the year was deemed ineffective under the specified criteria. The shortfall occurred when the revenue target increased, and actual revenue declined slightly compared with 2024. Nevertheless, the shortfall when Coretax was first introduced does not, by itself, indicate that the reform has failed. As [Adan et al. \(2023\)](#) noted, continuous tax administration reforms yield revenue gains that increase over time, underscoring the need to assess reform outcomes over a period beyond the first year of implementation.

Discussion

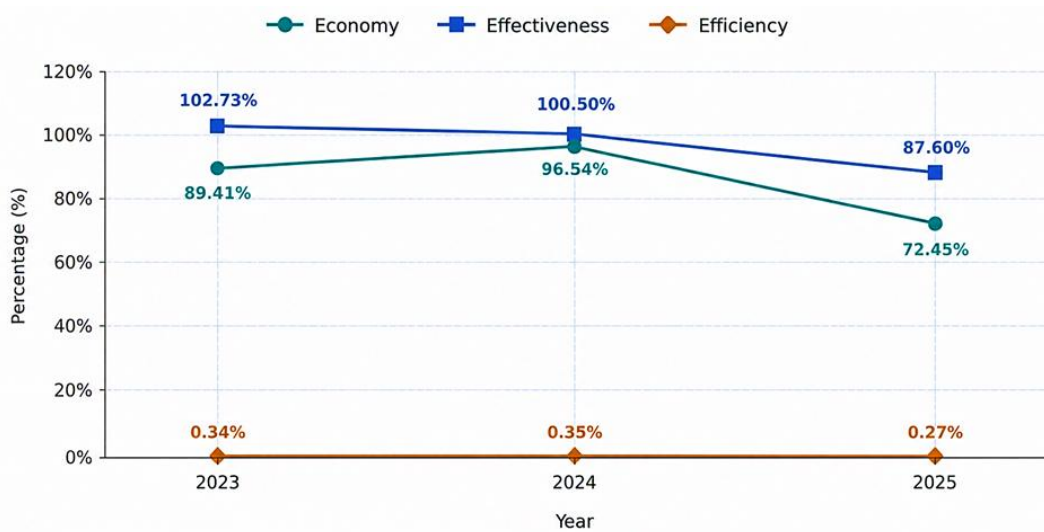


Figure 1. Trend Analysis of DJP's Value for Money Ratios, 2023–2025

Source: Data Processed (2026)

The Value for Money (VFM) assessment shows favorable economy and efficiency classifications during Coretax implementation, while effectiveness remained a challenge because revenue fell below the 2025 target. These differences highlight the importance of interpreting the three dimensions together to obtain a balanced assessment of DJP's performance.

The economy findings require a distinction between cost savings and budget constraints. Although all years were classified as economical, the changes do not necessarily indicate weaker performance in 2024 or greater savings in 2025. Budget allocations blocked under government efficiency measures reduced available funds, while deferred capital payments related to Coretax also affected expenditure timing (Direktorat Jenderal Pajak, 2025, p. 301). The higher realization ratio after excluding blocked funds indicates that expenditure was closer to the available budget than the unadjusted ratio suggests. This context is relevant because digital transformation involves organizational adaptation and process changes alongside technological development (Mergel et al., 2019). Therefore, assess lower expenditure alongside the completion of planned activities and outputs before interpreting it as cost savings.

The 2025 efficiency improvement reflects a proportionally larger reduction in expenditure than in revenue. Following the slight deterioration in 2024, this represents more favorable aggregate cost efficiency, although budget restrictions partly contributed to the result. The finding complements Utama and Yuliana (2025), who reported improvements in employee service efficiency alongside technical challenges during early Coretax implementation. Their operational perspective and the present study's expenditure-based assessment address related but distinct aspects of performance. International evidence that electronic filing reduces taxpayers' compliance time further illustrates the potential benefits of digital administration (Okunogbe & Pouliquen, 2022), while Artavia et al. (2026) linked administrative process efficiency to taxpayer satisfaction following Coretax implementation. Together, these studies highlight the potential for digital administration to benefit both tax authorities and taxpayers. However, these benefits cannot be inferred directly from the aggregate efficiency ratio.

The decline in effectiveness indicates that revenue collection did not keep pace with the higher 2025 target. This highlights the need to strengthen collection capacity and align targets with revenue potential and economic conditions. This finding aligns with Apriliani et al. (2025), who

reported lower revenue effectiveness during early Coretax implementation and discussed adaptation, data migration, and system adjustments as possible explanations. However, the present analysis does not establish these factors as causes of the shortfall. Adan et al. (2023) found that revenue gains from sustained tax administration reforms increase over time, supporting continued improvements while recognizing that target achievement remains an important performance objective.

By integrating the three VFM dimensions, this study shows that economical expenditure and favorable cost efficiency can coexist with unmet revenue targets. This offers a broader perspective than assessing expenditure or revenue performance separately and highlights the need to link responsible resource use to stronger revenue achievement. Improvements in system reliability, data integration, and taxpayer services can support this objective. The findings provide an initial performance baseline during Coretax implementation; they do not establish causal effects, as aggregate ratio analysis cannot isolate the reform from concurrent economic, regulatory, and policy changes.

CONCLUSIONS

The study evaluated DJP's performance from 2023 to 2025 by applying an integrated approach that considered economy, efficiency, and effectiveness. Although DJP achieved economical and efficient operations during this period, revenue in 2025 did not reach the higher target, even though it met the targets in both 2023 and 2024. Budget restrictions and delays in capital payments influenced expenditure, so the lower expenditure cannot be fully attributed to savings from Coretax. The research includes an integrated value-for-money (VFM) assessment, showing that acceptable expenditure results can be achieved even when revenue targets are not met. It establishes an initial benchmark against which DJP can be assessed during the Coretax transition. To enable practical improvements, DJP should align budget planning with implementation schedules, improve system reliability and user support, and clearly distinguish between total allocations and available budgets in performance reports. Moreover, revenue reporting should clearly explain how target changes relate to actual collections.

LIMITATIONS & FURTHER RESEARCH

The study uses combined secondary financial data and looks at one year for Coretax. Because the analysis is purely descriptive, it cannot separate the effects of the reform from broader economic, regulatory, or policy factors. The efficiency ratio is influenced by the large gap between expenditure and revenue and therefore cannot show real improvements in operational performance. Effectiveness also depends on the annual targets, as higher targets may lead to a fall in the ratio even if revenue stays the same. Future research should extend the observation period to identify long-term benefits (Adan et al., 2023) and include detailed administrative data with appropriate comparison methods (Bellon et al., 2022). To more thoroughly assess the reform's impact on expenditure control and revenue outcomes, it is necessary to consider factors such as system reliability, service quality, taxpayer compliance, refunds, and target adjustments.

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